# PART 1500—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS

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AUTHORITY: 5 U.S.C. 301, 7 U.S.C. 136 et seq., 15 U.S.C. 2601 et seq., 20 U.S.C. 4011 et seq., 33 U.S.C. 1251 et seq., and 1401 et seq., 42 U.S.C. 241, 242b, 243, 246, 300f et seq., 1857 et seq., 6901 et seq., 7401 et seq., and 9601 et seq.; 2 CFR part 200.

SOURCE: 79 FR 76050, Dec. 19, 2014, unless otherwise noted.

## Subpart A—Acronyms and Definitions

SOURCE: 85 FR 61573, Sept. 30, 2020, unless otherwise noted.

#### § 1500.1 Definitions.

- (a) Participant support costs. The Environmental Protection Agency (EPA) has supplemented 2 CFR 200.1, Participant support costs, to provide that allowable participant support costs under EPA assistance agreements include:
- (1) Rebates or other subsidies provided to program participants for purchases and installations of commercially available, standard ("off the shelf") pollution control equipment or low emission vehicles under the Diesel Emission Reduction Act program or programs authorized by EPA appropriation acts and permitted by terms or guidance, when the program participant rather than the recipient owns the equipment.
- (2) Subsidies, rebates, and other payments provided to program beneficiaries to encourage participation in statutorily authorized programs to encourage environmental stewardship and enable the public to participate in EPA funded research, pollution abatement, and other projects or programs to the extent permitted by statutes and terms specified in EPA assistance agreements or guidance.

(b) [Reserved]

#### Subpart B—General Provisions

#### § 1500.2 Adoption of 2 CFR Part 200.

Under the authority listed above the Environmental Protection Agency adopts the Office of Management and Budget (OMB) guidance Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards to Non-Federal Entities (subparts A through F of 2 CFR part 200), as supplemented by this part, as the Environmental Protection Agency (EPA) policies and procedures for financial assistance administration. This part satisfies the requirements of 2